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प्राधिकार से प्रकाशित

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इस भाग में विभिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 14th May 1968

G.S.R. 937.—In exercise of the powers conferred by section 6, 12 and 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Fourth Amendment) Rules, 1968.

2. In the Central Excise Rules, 1944,—

(1) in Chapter V, after Section E. VIII, the following section shall be inserted, namely:—

“E-IX Embroidery, in the piece, in strips or in motifs—special procedure.

96. ZH. Applications to avail of special procedure.—(1) Where a manufacturer who manufactures embroidery, in the piece, in strips or in motifs (hereinafter referred to as ‘the embroidery’) with the aid of vertical type automatic shuttle embroidery machine or machines (hereinafter referred to as ‘the machine’)

or "the machines", as the case may be) makes in the proper form an application to the Collector in this behalf, the special provisions contained in this section shall, on such application being granted by the Collector, apply to such manufacturer in substitution of the provisions contained elsewhere than in this section for the period in respect of which the application has been so granted.

(2) Such application shall be made so as to cover a period of not less than six consecutive calendar months, but may be granted for a shorter period for reasons to be recorded in writing by the Collector.

(3) If, at any time during such period, the manufacturer does not desire to avail himself of the special provisions contained in this section, he shall give a notice in writing to the proper officer of his intention at least one week in advance; once the manufacturer has ceased to avail himself of such special provisions, from any date, he shall be precluded from availing himself of such provisions for a period of six months from that date.

(4) If the manufacturer desires to avail himself of the special provisions contained in this section on the expiry of the period for which his application was granted, he shall, not later than a week before such expiry, make an application to the Collector under sub-rule (1); and on his failure to do so, he shall, except as provided in rule 96 ZM, be precluded from availing himself of such provisions for a period of six months from the date of such expiry.

(5) The Collector may permit the manufacturer to avail himself of the special provisions contained in this section for any period before the commencement of the Central Excises (Fourth Amendment) Rules, 1968 but not earlier than 1st March, 1968, if the Collector is satisfied that the manufacturer has maintained proper records and accounts of the machines employed and the embroidery manufactured in each shift during that period.

96. ZI. Discharge of liability for duty on payment of certain sum.—(1) Having regard to the average production of the embroidery per machine, and any other relevant factor, the Central Government may, by notification in the Official Gazette, fix, from time to time, the rate per metre length of such machine, per shift, or per day, or per week, subject to such conditions and limitations as it may think fit to impose, and may fix different rates for such machines employed in the manufacture of different varieties of the embroidery or of the embroidery done on different varieties of base fabrics or for machines working at different speeds or for machines installed during different periods; and if a manufacturer whose application has been granted under rule 96 ZH pays before the commencement of any shift a sum calculated according to such rate, in the manner and subject to the conditions hereinafter laid down, such payment shall be full discharge of his liability for the duty leviable on his production of the embroidery during the said shift:

Provided that if there is an alteration in the rates of duty, the sum payable shall be recalculated on the basis of the revised rates from the date of alteration and liability for duty leviable on the production of the embroidery from that date shall not be discharged unless the differential duty is paid; if, however, the amount of duty so recalculated be less than the sum paid, the balance shall be refunded to the manufacturer.

(2) The sum payable under sub-rule (1) shall be calculated by application of the appropriate rate to the metre length of each of the machines intended to be employed by the manufacturer during the shift.

(3) Such sum shall be paid by such manufacturer by debit in the account-current maintained under rule 96ZJ before commencement of the shift.

(4) If such payment is not made in the manner and without the time-limit laid down in this rule, the manufacturer shall, unless otherwise directed by the Collector, and in exceptional circumstances, be liable to pay duty on his entire production of the embroidery during the shift or shifts, in respect of which the payment was to be made at the rate specified in the First Schedule to the Act.

(5) Where the Collector has permitted the manufacturer to avail himself of the special provisions contained in this section in respect of any period referred to in sub-rule (5) of rule 96 ZH, the manufacturer shall file with the proper officer a duly signed statement showing in respect of every shift worked on each day during that period—

- (a) the brand name and other identifying particulars of each of the machines employed;
- (b) month and year of installation of each such machine;
- (c) maximum revolutions per minute which each such machine is capable of working at, and
- (d) metre length of each such machine,

and shall, on demand, produce before such officer all his records and accounts to enable that officer to verify the statement so filed. After the proper officer has completed the verification, the sum payable under sub-rule (1) in respect of such period shall be calculated by application of the appropriate rate to the metre length of all the machines employed by the manufacturer in each of the shifts during that period; and such sum shall be paid by the manufacturer in one lump sum into the Government treasury.

96. JI. Manufacturer's declaration and accounts.—(1) Such manufacturer shall keep account-current with the Collector, in the proper form, of the sums payable under rule 96ZI; such account-current shall be maintained in triplicate by using indelible pencil and double-sided carbon and the assessee shall periodically make credit in such account-current by cash payment into the treasury so as to keep the balance in such account-current sufficient to cover the sums payable under rule 96ZI for the day.

(2) Such manufacturer shall also—

- (a) maintain a daily account in the proper form in triplicate (by using indelible pencil and double-sided carbon) of the number, year of installation, speed and metre length of the machines actually employed by him in each shift in the production of the embroidery, and other particulars;
- (b) inform the proper officer in writing of any change in the number, metre length and speed of the machines installed by him;
- (c) append to his monthly return in Form R.T. 3 made under rule 54, two duly signed carbon copies of the account maintained under this rule.

96. ZK. Exemption from certain provisions; no rebate of excise duty on export.—(1) During the period in respect of which any manufacturer has been permitted to avail himself of the provisions of this section he shall be exempt from the operation of all the provisions of rule 9 [except the third proviso to sub-rule (1) thereof] and rules 47, 48, 49, 50, 51, 51-A, 52, 52-A, 53, 55, 223, 223-A, 224, 224-A and 229.

(2) Except in accordance with such special terms, conditions and limitations as the Central Board of Excise and Customs may thereafter by notification specify in this behalf, no rebate of excise duty shall be paid under rule 12 in respect of any embroidery exported out of India out of the stock produced by such manufacturer during such period.

96. ZL. Penalty for misdeclaration.—A manufacturer who is found to have omitted to maintain the account under rule 96ZJ or to have made incorrect entries in such account or to have omitted to furnish or incorrectly furnished the information required by sub-rule (5) of rule 96ZI or sub-rule (2) of rule 96ZJ, shall be liable

- (i) to pay the difference, if any, between the sum actually paid by him and the sum properly payable, within ten days of a demand in respect thereof being served upon him by the proper officer;
- (ii) to confiscation of part or the whole of the stock of the embroidery lying in the premises of his licensed factory at the time the omission to maintain the account or the incorrectness of the account or of the information or the omission to furnish the information is discovered, and
- (iii) to a penalty not exceeding two thousand rupees.

96. ZM. Power to condone failure to apply for special procedure—Notwithstanding anything contained in this section, the Collector may, at his discretion and subject to such conditions as he may lay down, apply the provisions contained in this section to a manufacturer who has failed to avail himself of the special procedure, or to comply with any condition, laid down in this section within the prescribed time limit.

(2) after Form R.G. 24, the following form shall be inserted, namely:—

“Central Excise Series No. 55-I.

Form R. G 25

(Rule 96 ZJ)

Original

Duplicate

Triplicate

Production register cum account-current to be maintained by the manufacturer of embroidery working under special procedure.

Name and address of the manufacturer.....
 1st shift : From.....hours tohours.. Month19.....
 2nd shift: Fromhours tohours. Licence No.....
 3rd shift: From.....hours tohours. Account-Current No.....

Date	Shift	Description of variety of the embroidery	Description of the base fabrics	Particulars of machines intended to be employed during the shift			Rate per metre length of the machine per shift
				Number	Serial numbers allotted as per the application under rule 96ZH.	Total Metre length	
I	2	3	4	5	6	7	8

Number and date of the credit document under which the amount deposited in the treasury	Amount deposited	Total sum payable and debited	Balance	Quantity of the embroidery manufactured during the shift(sq. m.)	Remarks	Signature of the manufacturer or his authorised agent
(Rs.)	(Rs.)	(Rs.)	(Rs.)			
9	10	11	12	13	14	15

NOTE. If different rates are prescribed depending upon the year of installation of the machine, or the maximum revolutions per minute which the machine is capable of working at, or variety of the embroidery or of the base fabrics, entries in columns 3, 4, 5, 6, 7, 8 and 11 as the case may be, should be made in separate line for each such rate. Balance in column 12 may be shown after debiting the total amount for the shift shown in column 11.

(3) in Form A S P.,

- (i) in the heading, the words "/embroidery" shall be added at the end;
- (ii) for the word, figures and letters "and 96 ZA", the figures, letters and word "96 ZA 96 ZH" shall be substituted;
- (iii) after the words "coarse grain plywood" where they occur at two places, the word "/embroidery" shall be inserted;
- (iv) for letter, words and figures "E-VIII of Chapter V of the Central Excise Rules, 1944", the letters, words and figures "E-VIII/E-IX of Chapter V of the Central Excise Rules, 1944" shall be substituted.
- (v) after paragraph 2A, the following paragraph shall be inserted, namely:—

"2B. I/We declare below the particulars of each embroidery machine installed by me/us:—

Serial number allotted to the machine (such number should be painted prominently on the machine)	Brand name and the identifying particulars of the machine	Year of installation of the machine	Length of the machine in metres	Maximum revolutions per minute which the machine is capable of working at	Remarks
1	2	3	4	5	6

G.S.R. 938.—In exercise of the powers conferred by sub-section (2) of section 3 of Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby fixes for embroidery, in the piece, in strips or in motifs, specified in column (2) of the Table hereto annexed and chargeable with duty *ad valorem* under Item No. 22C of the First Schedule to the said Act, the tariff values specified in the corresponding entries in column (3) of the said Table—

THE TABLE

Sl. No.	Description	Tariff values in rupees per square metre
I	2	3
I Embroidery made on:—		
(i) Rayon or artificial silk fabrics		
(a) Nylon fabrics		
(i) Georgette		
(ii) Other than georgette		
(b) Rayon fabrics		
(2) Cotton fabrics		
(a) Superfine		
(i) Full voil		
(ii) Voil		
(iii) Others		
(b) Other than superfine		
(3) Woollen fabrics		
2 Laces made on:—		
(i) Nylon fabrics		
(ii) Cotton fabrics		
(a) Superfine		
(b) Others		

Provided that in the case of fents and rags falling under sub-items (1) and (2) of serial No. 1 of the Table aforesaid, the tariff values specified shall be reduced by 20 per cent.

Explanation-I.—For the purposes of this notification, the words and expressions “Cotton fabrics”, “Woollen fabrics” and “Rayon or artificial silk fabrics” shall have the meanings respectively assigned to them in Item Nos. 19, 21 and 22 of the First Schedule to the Central Excises and Salt Act, 1944.

Explanation-II.—For the purposes of this notification:—

(a) “fents” mean:

(i) genuine normal cut pieces of 92 centimetres or more but not exceeding 1.5 metres in length; or

(ii) damaged fabrics not exceeding 1.5 metres in length.

(b) “rags” mean genuine normal cut pieces which are more than 23 centimetres but less than 92 centimetres in length.

(c) “Laces” shall include full width fabrics in which repetitive designs of laces have been embroidered for subsequent cutting into strips.

G.S.R. 939.—In pursuance of rule 96ZI of the Central Excise Rules, 1944, the Central Government hereby fixes with effect from the 1st March, 1968, for embroidery machines employed for manufacturing embroidery in the piece, in strips or in motifs on each variety of base fabrics specified in column (2) of the Table below, the rate of duty specified in the corresponding entry in column (3) thereof:—

TABLE

S. No.	Variety of base fabrics on which embroidery is made	Rate of duty per metre length of the machine per shift
1	2	3
1	Nylon fabrics and Woollen fabrics	Rs. 30·50
2	Cotton fabrics and Rayon fabrics	Rs. 15·25

Provided that in respect of every embroidery machine installed prior to the 1st January, 1955, the rates of duty as specified in column (3) of the Table above shall be reduced by twenty five per cent.

Explanation:—

For the purposes of this notification, "shift" means a period of 8 hours duration irrespective of whether the machine was working for the full period or not.

[No. 117/68.]

B. N. RANGWANI, Under Secy.

